

### § 1.7476-3

### 26 CFR Ch. I (4-1-03 Edition)

known address of such former employee or beneficiary.

(vi) In this *Example 3*, Employer C satisfies the notice to interested parties requirement described in this section.

(e) *Effective date.* (1) The provisions of this section shall apply to applications referred to in § 1.7476-1(a) made on or after January 1, 2003.

(2) For applications made on or after June 21, 1976 and before January 1, 2003, § 1.7476-2 (as it appeared in the April 1, 2002 edition of 26 CFR part 1) applies.

[T.D. 7421, 41 FR 20876, May 21, 1976, as amended at T.D. 9006, 67 FR 47456, July 19, 2002]

#### § 1.7476-3 Notice of determination.

(a) *In general.* Under section 7476(b)(5) if a district director sends to the employer, the plan administrator, an interested party with respect to the plan, or the Pension Benefit Guaranty Corporation (or in the case of certain individuals who qualify as interested parties under paragraph (b) of § 1.7476-1, to the person described under paragraph (c) of this section as the representative of such individuals) by certified or registered mail a notice of determination with respect to the qualification of a retirement plan described in section 7476(d), no proceeding for a declaratory judgment by the United States Tax Court with respect to the qualification of such plan may be initiated by such person unless the pleading initiating such proceeding is filed by such person with such Court before the ninety-first day after the day after such notice is mailed.

(b) *Address for notice of determination—(1) Applicant.* In the case of the applicant for a determination, a notice of determination referred to in section 7476(b)(5) shall be sufficient if mailed to such person at the address set forth on the application for the determination.

(2) *Interested party.* In the case of an interested party or parties who, pursuant to section 3001(b) of the Employee Retirement Income Security Act of 1974 (88 Stat. 995), submitted a comment to a district director with respect to the qualification of the plan, a notice of determination referred to in section 7476(b)(5) shall be sufficient if mailed to the address designated in the

comment as the address to which correspondence should be sent.

(c) *Representative of interested parties.*

(1) In the case of an interested party who, in accordance with section 3001(b) of the Employee Retirement Income Security Act of 1974 (88 Stat. 995), requests the Secretary of Labor to submit a comment to a district director on matters respecting the qualification of the plan, where pursuant to such request such Secretary does in fact submit such a comment, the Administrator of Pension and Welfare Benefit Programs, Department of Labor, shall be the representative of such interested party for purposes of receiving the notice referred to in section 7476(b)(5) with respect to those matters on which the Secretary of Labor commented.

(2) In the event a single comment with respect to the qualification of the plan is submitted to a district director by two or more interested parties, the representative designated in the comment for receipt of correspondence shall be the representative of all the interested parties submitting the comment for purposes of receiving the notice referred to in section 7476(b)(5) on behalf of all of them. Such designated representative must be either one of the interested parties who submitted the comment or a person described in paragraph (e)(6) (i), (ii) or (iii) of § 601.201 of this chapter (Statement of Procedural Rules). If one person is not designated in the comment as the representative for receipt of correspondence, a notice of determination mailed to any interested party who submitted the comment shall be notice to all the interested parties who submitted the comment for purposes of section 7476(b)(5).

[T.D. 7421, 41 FR 20877, May 21, 1976]

#### § 1.7519-0T Table of contents (temporary).

This section lists the captions that appear in the temporary regulations under section 7519.

§ 1.7519-1T *Required payments for entities electing not to have required year (temporary).*

(a) *In general.*

(1) *Applicability.*

(2) *Returns and required payments.*